

CITY OF EAU CLAIRE

COMBINING STATEMENT OF CASH FLOWS INTERNAL SERVICE FUNDS For the Year Ended December 31, 2004

	<u>Risk Management</u>	<u>Central Equipment</u>	<u>Totals</u>
Cash flows from operating activities:			
Cash received from customers	\$ 1,371,152	\$ 2,714,065	\$ 4,085,217
Cash payments to suppliers for goods and services	(387,947)	(1,060,792)	(1,448,739)
Cash payments to employees for services	(119,753)	(561,258)	(681,011)
Claims paid	(871,639)	-	(871,639)
Repayment of insurance claims	93,659	-	93,659
Net cash provided by operating activities	<u>85,472</u>	<u>1,092,015</u>	<u>1,177,487</u>
Cash flows from noncapital financing activities:			
Transfers to other funds	<u>(395,600)</u>	<u>-</u>	<u>(395,600)</u>
Net cash provided by noncapital financial activities	<u>(395,600)</u>	<u>-</u>	<u>(395,600)</u>
Cash flows from investing activities:			
Investment income	<u>72,645</u>	<u>-</u>	<u>72,645</u>
Cash flows from capital and related financing activities:			
Acquisition and construction of capital assets	-	(1,082,491)	(1,082,491)
Proceeds from sale of equipment	<u>-</u>	<u>88,195</u>	<u>88,195</u>
Net cash used for capital and related financing activities	<u>-</u>	<u>(994,296)</u>	<u>(994,296)</u>
Net increase (decrease) in cash and cash equivalents	(237,483)	97,719	(139,764)
Cash and cash equivalents at beginning of year	<u>7,060,575</u>	<u>6,552,317</u>	<u>13,612,892</u>
Cash and cash equivalents at end of year	<u>\$ 6,823,092</u>	<u>\$ 6,650,036</u>	<u>\$ 13,473,128</u>

RECONCILIATION OF CASH AND CASH EQUIVALENTS

Cash and Cash Equivalents per Statement of Net Assets	\$ 6,646,482	\$ 6,650,036	\$ 13,296,518
Restricted Cash and Investments	<u>176,610</u>	<u>-</u>	<u>176,610</u>
Cash and Cash Equivalents Per Statement of Cash Flows	<u>\$ 6,823,092</u>	<u>\$ 6,650,036</u>	<u>\$ 13,473,128</u>

CITY OF EAU CLAIRE

COMBINING STATEMENT OF CASH FLOWS (cont'd) INTERNAL SERVICE FUNDS For the Year Ended December 31, 2004

	<u>Risk Management</u>	<u>Central Equipment</u>	<u>Totals</u>
Reconciliation of operating income to cash flows from operating activities:			
Operating income (loss)	\$ 170,267	\$ (135,153)	\$ 35,114
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	-	1,212,199	1,212,199
Change in assets and liabilities:			
Accounts receivable	5,016	3,870	8,886
Due from other funds	-	146	146
Inventories	-	(3,092)	(3,092)
Accounts payable	(64,938)	23,133	(41,805)
Due to other funds	(740)	-	(740)
Accrued liabilities	(5,894)	(9,088)	(14,982)
Unpaid claims	<u>(18,239)</u>	<u>-</u>	<u>(18,239)</u>
Total adjustments	<u>(84,795)</u>	<u>1,227,168</u>	<u>1,142,373</u>
Net cash provided by operating activities	<u>\$ 85,472</u>	<u>\$ 1,092,015</u>	<u>\$ 1,177,487</u>

Non-cash capital, investing & financing activities: None